



**95TH GENERAL ASSEMBLY**

**State of Illinois**

**2007 and 2008**

**HOUSE JOINT RESOLUTION**

**CONSTITUTIONAL AMENDMENT**

**HC0008**

Introduced 1/19/2007, by Rep. Chapin Rose

**SYNOPSIS AS INTRODUCED:**

ILCON Art. IX, Sec. 3.1 new

Proposes to amend the Revenue Article of the Illinois Constitution. Provides that no estate tax or generation-skipping transfer tax shall be imposed by the State in excess of the aggregate amounts that may be allowed to be credited upon or deducted from any similar tax imposed by the United States. Provides that the General Assembly may impose an estate tax or a generation-skipping transfer tax only so long as and during the time that an estate tax or generation-skipping transfer tax is imposed by the United States against Illinois citizens. Effective upon being declared adopted.

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1 HOUSE JOINT RESOLUTION  
 2 CONSTITUTIONAL AMENDMENT

3 RESOLVED, BY THE HOUSE OF REPRESENTATIVES OF THE  
 4 NINETY-FIFTH GENERAL ASSEMBLY OF THE STATE OF ILLINOIS, THE  
 5 SENATE CONCURRING HEREIN, that there shall be submitted to the  
 6 electors of the State for adoption or rejection at the general  
 7 election next occurring at least 6 months after the adoption of  
 8 this resolution a proposition to add Section 3.1 to Article IX  
 9 of the Illinois Constitution as follows:

10 ARTICLE IX  
 11 REVENUE

12 (ILCON Art. IX, Sec. 3.1 new)

13 SECTION 3.1. LIMITATION ON ESTATE TAX AND GENERATION-SKIPPING  
 14 TRANSFER TAX

15 (a) No estate tax or generation-skipping transfer tax shall  
 16 be imposed by the State in excess of the aggregate amounts that  
 17 may be allowed to be credited upon or deducted from any similar  
 18 tax imposed by the United States.

19 (b) The General Assembly may impose an estate tax or a  
 20 generation-skipping transfer tax only so long as and during the  
 21 time that an estate tax or generation-skipping transfer tax is  
 22 imposed by the United States against Illinois citizens.

23 SCHEDULE

1           This Constitutional Amendment takes effect upon being  
2 declared adopted in accordance with Section 7 of the Illinois  
3 Constitutional Amendment Act.